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AUTHORS OF ARTICLES IN THIS ISSUE

FRANCIS P. BYERLY, author of the article, "Formulation of accounting principles or conventions," is a partner of Price, Waterhouse & Co., at Philadelphia. A graduate of Harvard University, where he received the B.A. degree and later pursued studies in the graduate school of business administration, he has been engaged in public accounting practice since 1915. He was for two years prior to that date associated with Stone & Webster, Boston. He obtained his C.P.A. certificate from the state of Illinois. Mr. Byerly has been a member of the American Institute of Accountants since 1921.

V. A. DIAKONOFF, whose contribution to THE JOURNAL this month is "Accounting in U.S.S.R.," is a practising accountant in Moscow. In an earlier article (July, 1929), Mr. Diakonoff described the position of accountants in the U.S.S.R., as follows: "In Russia there are no independent auditors nor firms of public accountants to assist the management of an enterprise. . . . There is, however, a supreme accounting authority — the State Expert Accountants Institute. . . . Its members, usually the accountants of big trading organizations, are chiefly employed by the courts to give practical and scientific testimony in cases where books of account are submitted as evidence in litigation. Members of the institute are also sometimes appointed by the authorities to re-organize administrative methods or install accounting systems in enterprises which encounter difficulties in such matters."

J. H. RIDDLE, author of "Banking developments and the need for research," is economist for the Bankers Trust Company, New York. After three years of graduate work in economics at Princeton and a year of teaching at Dartmouth, Mr. Riddle spent two years at the Federal Reserve Bank of New York. Then in 1921 he organized the division of research and statistics of the U. S. Treasury Department at Washington and was chief of that division until the end of 1925. He subsequently spent three years with the agent-general for reparations in Berlin, Germany, first as statistician and later as

economic adviser to the transfer committee. From 1930 to 1933 he was executive secretary and director of research of the Federal Reserve committee on branch, group and chain banking, which prepared a voluminous report on banking conditions in this country. Since July, 1933, Mr. Riddle has been economist for the commission on banking law and practice of the Association of Reserve City Bankers. In February, 1934, he became affiliated with the Bankers Trust Company.

HENRY B. FERNALD, author of "The undistributed-profits tax and its effect on credits," is a certified public accountant and a member of the American Institute of Accountants. He is a past president of the New Jersey Society of Certified Public Accountants, former director of the National Association of Cost Accountants, member of the committee on Federal finance of the United States Chamber of Commerce, vice-chairman of the standing committee on double taxation of the International Chamber of Commerce, and chairman of the tax committee of the American Mining Congress. Mr. Fernald is an associate member of the American Institute of Mining and Metallurgical Engineers. He is senior partner of the firm of Loomis, Suffern & Fernald, New York.

LEONARD M. TROUB, author of "Relationship between the lawyer and the accountant," is a native of Austria and now a resident of Hartford, Connecticut. He came to this country in his youth and in 1913 obtained the B.C.S. degree from New York University. For several years he was associated with S. Weisglass & Company and the Universal Metal Bed Company, Brooklyn, as assistant superintendent. He became a certified public accountant of Connecticut in 1917 and in that year joined the firm of Vannais, Landon, Troub & Petze, at Hartford. During the World War Mr. Troub was chief cost inspector of the bureau of aircraft production. He is now a partner in Leonard M. Troub & Co. Mr. Troub has served as president of the Connecticut Society of Certified Public Accountants.